

Child Support Definitions

- (1) **“Adjusted Gross Income”** — The adjusted gross income (AGI) is the net determination of a parent’s income, calculated by deducting from that parent’s gross income the following amounts:
 - (a) Any applicable self-employment taxes being paid by the parent;
 - (b) Any pre-existing order(s) for current child support which are being paid by the parent; and
 - (c) Credits for the individual parent’s other children for whom the parent is legally responsible and actually supporting.
- (2) **“Adjusted Support Obligation”** — The adjusted support obligation (ASO) is the Basic Child Support Obligation (BCSO) from the Child Support Schedule (CS Schedule), adjusted for parenting time as set forth in these Rules, health care insurance, and work-related childcare expenses.
- (3) **“Adjustments for Additional Expenses”** — The additional expenses associated with the cost of health care insurance for the child and work-related childcare are not included in the Basic Child Support Obligation (BCSO) and must be added to the BCSO to determine the Adjusted Support Obligation (ASO).
- (4) **“Alternate Residential Parent (ARP)”** — The “alternate residential parent” (ARP) is the parent with whom the child resides less than fifty percent (50%) of the time.
- (5) **“Basic Child Support Obligation”** — The Basic Child Support Obligation (BCSO) is the amount of support displayed on the Child Support Schedule (CS Schedule) which corresponds to the combined adjusted gross income (AGI) of both parents and the number of children for whom support is being determined. This amount is rebuttably presumed to be the appropriate amount of basic child support to be provided by both parents in the case immediately under consideration, prior to consideration of any adjustments for parenting time and/or additional expenses.
- (6) **“Caretaker”** — The person or entity providing care and supervision of a child more than fifty percent of the time. The caretaker is the child’s Primary Residential Parent. The caretaker may be a parent of the child, a non-parent relative of the child who voluntarily or, pursuant to tribunal order or other legal arrangement, is providing care and supervision of the child (for example, the child’s grandparent). A caretaker may also be a private or public agency providing custodial care and supervision for the child through voluntary

placement by the child's parent, non-parent relative, or other designated caretaker, or by court order or other legal arrangement (for example, a foster parent).

- (7) **“Child”** — “Child” includes the plural “children,” and “children” includes the singular “child,” where the context requires. For purposes of this chapter, “child” means:
 - (a) A person, not otherwise emancipated, who is less than eighteen (18) years of age or a person who reaches eighteen (18) years while in high school until the person graduates from high school or until the class of which the person is a member when the person attains eighteen (18) years of age graduates, whichever occurs last; or
 - (b) A person who is disabled pursuant to T.C.A. § 36-5-101(p).
- (8) **“Child Support Schedule”** — The Child Support Schedule (CS Schedule or Schedule) is a chart which displays the dollar amount of the basic child support obligation (BCSO) corresponding to various levels of combined adjusted gross income of the children's parents and the number of children for whom a child support order is being established or modified. The Schedule shall be used to calculate the basic child support obligation (BCSO), according to the rules in this chapter. Deviations from the Schedule shall comply with the requirements of 1240-2-4-.07.
- (9) **“Combined Adjusted Gross Income”** — The amount of adjusted gross income calculated by adding together the AGI of both parents. This amount is then used to determine the BCSO for both parents for the number of children for whom support is being calculated in the case immediately under consideration.
- (10) **“Days”** — For purposes of this chapter, a “day” means that a child spends the majority of a twenty-four (24) hour calendar day with or under the control of a parent and that parent expends a reasonable amount of resources on the child during this time period (such as the cost of a meal or other such costs directly related to the care and supervision of the child). Partial days of parenting time that are not consistent with this definition shall not be considered a “day” under these Guidelines. A “day” under the control of a parent includes a day the child is not in the parent's home, but is under the parent's control, for example, with the parent's permission at camp or with friends.
- (11) **“Department”** — The Tennessee Department of Human Services.
- (12) **“Final Child Support Order”** — The presumptive child support order (PCSO) adjusted by any deviations ordered by the tribunal.

- (13) **“Legally Responsible for a Child”** — For purposes of this chapter, a person is “legally responsible for a child” or legally obligated for a child or children when the child is or has been:
- (a) Born of the parent’s body;
 - (b) Born of the parents’ marriage if the child is born during the marriage or within three hundred (300) days after termination of the marriage by death, annulment, declaration of invalidity, or divorce;
 - (c) The legally adopted child of the parent;
 - (d) Voluntarily acknowledged by the parent as the parent’s child pursuant to T.C.A. § 24-7-113 or pursuant to the voluntary acknowledgement procedure of any other state or territory that comports with Title IV-D of the Social Security Act; or
 - (e) Determined to be the child of the parent by any tribunal of this State, any other state or territory, or a foreign country pursuant to a reciprocal agreement or treaty.
- (14) **“Parent”** — For purposes of this chapter, “parent” means a person who:
- (a) Gave birth to the child;
 - (b) Was married to the mother of the child at the time of the birth of the child or within three hundred (300) days after termination of the marriage by death, annulment, declaration of invalidity, or divorce;
 - (c) Legally adopted the child;
 - (d) Voluntarily acknowledged the child pursuant to T.C.A. § 24-7-113 or pursuant to the voluntary acknowledgement procedure of any other state or territory of the United States that comports with Title IV-D of the Social Security Act; or
 - (e) Has been determined to be a parent of the child by any tribunal of this State, any other state or territory, or a foreign country pursuant to a reciprocal agreement or treaty.
- (15) **“Parenting Time Adjustment”** — Adjustment to the ARP’s portion of the BCSO based upon the ARP’s parenting time with the child.
- (16) **“Percentage of Income”** — The Percentage of Income (PI) for each parent is obtained by dividing each parent’s adjusted gross income [see paragraph (1)

above] by the combined total of both parents' AGI. The PI is used to determine each parent's pro rata share of the Basic Child Support Obligation and each parent's share of the amount of additional expense for health insurance and work-related childcare. The PI is also used to designate the amount of uninsured medical expenses that each parent is financially responsible to pay, absent an order of a tribunal setting a different amount.

(17) **"Pre-Existing Orders"** — The term "pre-existing order" means:

- (a) An order in another case that requires a parent to make child support payments for another child or children, which child support the parent is actually paying according to 1240-2-4-.04(5)(a)1, as evidenced by a child support payment record from a Title IV-D child support agency, including the Department and its child support payment history records as shown by the Tennessee Child Support Enforcement System (TCSES), a tribunal clerk, canceled checks payable to the primary residential parent, or similar reliable evidence; and
- (b) That the date of filing, as defined by Tennessee Rule of Civil Procedure 58, of the initial order for each such other case is earlier than the date of filing of the initial order in the case immediately before the tribunal, regardless of the age of any child in any of the cases.

(18) **"Presumptive Child Support Order."**

- (a) The "Presumptive Child Support Order" (PCSO) is the amount of support to be paid for the child derived from the parent's proportional share of the basic child support obligation, adjusted for parenting time, plus the parent's proportional share of any additional expenses.
- (b) This amount is rebuttably presumed to be the appropriate child support order.

(19) **"Primary Residential Parent (PRP)."**

- (a) The "primary residential parent" (PRP) is the parent with whom the child resides more than fifty percent (50%) of the time. The PRP also refers to the parent designated as such by T.C.A. § 36-6-402.
- (b) A non-parent caretaker that has been given physical custody of the child is the child's PRP for the purposes of these rules.
- (c) If each parent spends exactly fifty percent (50%) of the time with the child, then the tribunal shall designate the parent with the lesser child support obligation as the PRP and the other parent as the ARP.

- (d) If a primary residential parent has not been designated, the caretaker with whom the child resides more than fifty percent (50%) of the time will be the primary residential parent.

(20) **“Pro rata.”**

- (a) For the purposes of this chapter, “pro rata” refers to the proportion of one parent’s adjusted gross income to both parents’ combined adjusted gross income, or to the proportion of one parent’s support obligation to the whole support obligation.
- (b) A parent’s pro rata share of income is calculated by combining both parents’ adjusted gross income and dividing each parent’s separate adjusted gross income by the combined adjusted gross income.
- (c) A parent’s pro rata share of the basic support obligation is calculated by multiplying the basic child support obligation obtained from the Child Support Schedule by each parent’s pro rata percentage of the combined adjusted gross income.

- (21) **“Split Parenting”**— For purposes of this chapter, the term “split parenting” can only occur in a child support case if there are two (2) or more children of the same parents, where one (1) parent is PRP for at least one (1) child of the parents, and the other parent is PRP for at least one (1) other child of the parents. In a split parenting case, each parent is the PRP of any child spending more than fifty percent (50%) of the time with that parent and is the ARP of any child spending more than fifty percent (50%) of the time with the other parent. A split parenting situation will have two (2) PRPs and two (2) ARPs, but no child will have more than one (1) PRP or ARP.

- (22) **“Standard Parenting”** — For purposes of this chapter, “standard parenting” refers to a child support case in which all of the children supported under the order spend more than fifty percent (50%) of the time with the same PRP. There is only one (1) PRP and one (1) ARP in a standard parenting case.

- (23) **“TCSES”** — TCSES stands for: Tennessee Child Support Enforcement System. TCSES is the computerized system used by Tennessee’s IV-D program to track child support information. Private cases may not have a TCSES number and should leave this space blank.

- (24) **“Theoretical Support Order”** or “Theoretical Order” — A theoretical support order is a hypothetical order which allows the finder of fact to determine the amount of a child support obligation if an order existed. In these rules, a theoretical order is used to determine the amount of credit allowed as a deduction from a parent’s gross income for a parent’s qualified other children who are not under a pre-existing child support order.

- (25) **“Tribunal”** — A judicial or administrative body or agency granted legal authority to determine disputed issues within its jurisdiction including, but not limited to, the establishment, modification, or enforcement of child support and paternity issues.
- (26) **“Uninsured Medical Expenses”** — For the purposes of this chapter, the child’s uninsured medical expenses include, but are not limited to, health insurance co-payments, deductibles, and such other costs as are reasonably necessary for orthodontia, dental treatment, asthma treatments, physical therapy, vision care, and any acute or chronic medical/health problem, or mental health illness, including counseling and other medical or mental health expenses, that are not covered by insurance.
- (27) **“Work-Related Childcare Costs.”**
 - (a) For the purposes of this chapter, work-related childcare costs mean expenses for the care of the child for whom support is being determined which are due to employment of either parent.
 - (b) In an appropriate case, the tribunal may consider the childcare costs associated with a parent’s job search or the training or education of either parent necessary to obtain a job or enhance earning potential, not to exceed a reasonable time as determined by the tribunal, if the parent proves by a preponderance of the evidence that the job search, job training, or education will benefit the children being supported.
 - (c) Childcare costs shall be projected for the next consecutive twelve (12) months and averaged to obtain a monthly amount.